

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alan Spector  
DOCKET NO.: 04-20827.001-R-1  
PARCEL NO.: 10-12-108-038

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Alan Spector, the appellant, by Attorney Gary H. Smith in Chicago; and the Cook County Board of Review.

The subject property consists of 2,000 square foot parcel without street-front footage improved with a 106-year old, one and one-half story, stucco, single-family dwelling. The improvement contains 1,245 square feet of living area as well as a full basement, air conditioning, and one full and one half-bathroom.

At hearing, the appellant's attorney argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data and descriptions of seven suggested comparables located within the subject's neighborhood. The appellant also submitted: black and white photographs of the subject's improvement; an affidavit of title; and a copy of a plat of survey. The survey reflects that the subject's improvement is sited on a rear parcel located adjacent to an alley with an easement granted from the front parcel in order for ingress and egress to a city street.

The seven suggested comparables are improved with a one and one-half story, single-family dwelling of frame, masonry, or frame and masonry exterior construction. They range: in age from 83 to 106 years; in baths from one full to two full and one half-baths; in size from 1,040 to 1,796 square feet of living area; and in improvement assessments from \$18.02 to \$19.17 per square foot. Amenities include a partial or full basement, while six properties also have garage area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	3,120
IMPR.:	\$	22,410
TOTAL:	\$	25,530

Subject only to the State multiplier as applicable.

PTAB/KPP

At hearing, the appellant's attorney asserted that the subject is not a coach house, but a distinctly owned house with no street access sitting behind a main house. He also stated that both the superior, street-frontage parcel and the back parcel are owned by the same appellant. Further, he stated that the subject suffers from lack of street-access to its detriment when compared to the other suggested comparables with street frontage. In making this argument, the appellant's attorney referred to the submitted plat of survey, affidavit of title, and the subject's pictures. Lastly, he stated that the suggested comparables are located within a four-block radius of the subject, all with street frontage. On the basis of this comparison, the appellant's attorney requested an assessment reduction be accorded minimal value in comparison to similar properties that are accorded street frontage, unlike the subject's improvement.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$25,542 or \$20.52 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and four suggested comparables. The properties contain a one and one-half story, stucco or frame, single-family dwelling located within the subject's neighborhood. They range: in baths from one to two; in age from 83 to 101 years; and in size from 1,417 to 1,734 square feet of living area. Amenities include a partial or full basement and a multi-car garage. The improvement assessments range from \$21.21 to \$22.55 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board's representative testified that the board's properties are located within a two-block radius of the subject, all with street frontage. Further, he stated that the comparables are neither coach houses nor are they set back homes and that each parcel contains only one improvement thereon. As a result of its analysis, the board requested confirmation of the subject's assessment.

Procedurally, the board's representative asked that the incorrect data attached to the board's notes be stricken without objection from the appellant.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property

Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

In totality, the parties submitted 11 equity comparables. The PTAB finds that the appellant's comparable #1 and #7 as well as the board of review's comparable #4 are most similar to the subject property. These three comparables contain a one and one-half story, frame or masonry, single-family dwelling with street frontage. They range: in age from 96 to 101 years; in size from 1,503 to 1,545 square feet of living area; and in improvement assessments from \$18.02 to \$22.55 per square foot. In comparison, the subject's 1,245 square foot improvement contains an assessment at \$20.52 per square foot of living area, which is within the range established by these comparables, but lacks street frontage. After making adjustments for amenities and street frontage, the PTAB finds that the subject's improvement assessment should stand below the comparables' assessment range.

The PTAB further finds that the parties' remaining properties were accorded diminished weight due to a disparity in improvement size and/or age.

On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.